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February 18, 2025

VIA ELECTRONIC FILING

Honorable Stacey L. Meisel, U.S.B.J.
United States Bankruptcy Court
50 Walnut Street, 3rd Floor
Courtroom 3A
Newark, NJ 07102

Re: Sharon Kleiman, Debtor
Chapter 13
Case No.: 23-15542

Dear Judge Meisel:

The State of New Jersey Division of Taxation (“Taxation”) respectfully submits this response to Sharon Kleiman’s (“Debtor”) request for mediation pursuant to D.N.J. LBR 9019-2. Taxation objects to the referral of this matter to mediation. D.N.J. LBR 9019-2 does not apply in this instance because the rule is primarily intended for adversary proceedings. While contested matters may also be eligible for mediation, such referrals require either a joint request from all parties or a referral by the Court. Neither of these circumstances applies here.

Furthermore, Debtor’s most recent Plan (Docket Numbers 105 and 115) fails to comply with the requirements of 11 U.S.C. § 1325(a)(5) concerning the treatment of secured claims under a plan. Accordingly, Taxation believes that proceeding with the hearing on the parties’ objections to confirmation on February 26, 2025, is the most appropriate course of action. Mediation would not promote judicial efficiency in this case, as it is unlikely to narrow the disputed issues or result in a resolution acceptable to all parties. For these reasons, Taxation respectfully objects to the Debtor’s request for mediation.



Thank you for your time and attention to this matter.

Respectfully submitted,

Matthew J. Platkin
ATTORNEY GENERAL OF NEW JERSEY

By: /s/ Timothy M. Kawira, DAG
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NJ BAR ID 24282-2019

c: COUNSEL OF RECORD - VIA ELECTRONIC FILING